

Quick Reference: Form 760 - Tax Year 2019

Formats:

- 760 Handprint return
- 760CG return with 2D barcode
- 760CG return without 2D barcode

Types:

- 760 Refund returns with an **ACCEPTED** accelerated refund
- 760 Refund returns with a **DENIED** accelerated refund
- 760 Refund returns which were eligible for an Accelerated Refund but *not processed as such*.
- 760 Refund returns which were **NOT** eligible for an Accelerated Refund.
- 760 Tax Due returns received with or without remittance.

Process as Direct-File:

- E-file indicator of **XXXXXX** appears on Form 760CG
- Return's address doesn't belong in your locality

Key Items to Review:

- Local Refund Returns with an **ACCEPTED** accelerated refund
 - **LAR** bubble must be filled/"X" entered on LAR line.
- Local Refund Returns with a **DENIED** accelerated refund
 - **DLAR** bubble must be filled/"X" entered on LAR line.
- Local Tax Due Returns
 - LTD bubble must be filled/"X" entered on LTD line.
 - Payment amount (or ZERO/"0") must be entered on the \$____ line.
- Locality Code – the proper 3-digit FIPS Code must be entered.
- FAGI – if line 1 is blank, compute the amount by working backwards from lines 2 and 4-7.
- Handprint Returns - review lines 19a, 19b, 20, and 26 and ensure the amount on line 26 is correct.
- Credit for Tax Paid to Another State
 - Check for other state's return
 - If claimed and other state's return isn't attached and the credit is equal to or more than \$500, code "**MX**."
- Schedule OSC/net tax amount - compare line 18 (Form 760) to the total of lines 10 and 20 (Schedule OSC)
 - If line 18 is less than lines 10 and 20, adjust the OSC amounts down until they are less than Line 18.
- Farmer/Fisherman/Merchant Seaman box is checked:
 - On/before April 15, 2020, code "**IX**."
 - After April 15, 2020, code "**UX**."
- Form 1310 – if attached, code "**DX**."

Transmittal to TAX:

- Complete a LAP-Sort 1 or LAP-Sort 2 form for each stack of returns
- Rubberband the returns in each stack together.